

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: September 17, 2003
Minutes Approved by Board on November 5, 2003

A meeting of the Georgia State Board of Accountancy was held on Wednesday, September 17, 2003, at the Board's Office at 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

Donald R. Roland, Chairman, CPA
William Wayne Hall, Vice Chairman, CPA
Ben M. Bennett, RPA
Isaac Culver, III, Consumer Member
William S. Lamb, CPA
Jane Freeman Phillips, CPA
Michael W. Skinner, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Marie S. Urquhart, Board Secretary
Janet Wray, Board Attorney
Billy Dunford, Area Supervisor, Enforcement Section
Norma J. Ogle, Executive Director, Georgia Association of Public Accountants (GAPA)
Wanda Goodson, GAPA
Keelie Sparks, GAPA Secretary

Chairman Roland established that a quorum was present, and called the meeting to order at 9:30 a.m.

Ms. Phillips made a motion to **approve** the minutes of the July 23, 2003 meeting as corrected. Mr. Skinner seconded the motion. The motion carried unanimously.

Mr. Lamb made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Bennett seconded the motion. Voting in favor of the motion were those members present who included Board members Bennett, Culver, Hall, Lamb, Phillips, Roland, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Ms. Phillips made a motion to **approve** the following licensure applications that met certification requirements. Mr. Skinner seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Charles A. Akpom	Examination	CPA023577
James Edwin Bacon	Examination	CPA023578
Jennifer R. Balleza	Examination	CPA023579
Marbie Lynette Baugh	Examination	CPA023580

GEORGIA STATE BOARD OF ACCOUNTANCY**Board Meeting: September 17, 2003****Minutes Approved by Board on November 5, 2003**

Cromwell Santos Baun	Examination	CPA023581
Cortland Evan Bennett	Examination	CPA023582
William Lane Benson	Examination	CPA023583
Ervin Clement Boger, Jr.	Examination	CPA023584
Jaime Renee Bradley	Examination	CPA023585
Marian Clela Bradley	Examination	CPA023586
Leslie Dianne Brannen	Examination	CPA023587
Heather H. Breedlove	Examination	CPA023588
Jonathan David Brubaker	Examination	CPA023589
Michelle Strickland Carleton	Examination	CPA023590
Gregg F. Chandler	Examination	CPA023591
Rolando C. Cicarelli	Examination	CPA023592
Leigh Thomas Clay	Examination	CPA023593
John R. Cornell	Examination	CPA023594
Brandon Michael Cox	Examination	CPA023595
Carl Stephen Cox	Examination	CPA023596
Jonathan Davis Crick	Examination	CPA023597
Vikram Das	Examination	CPA023598
Jonathan E. Davis	Examination	CPA023599
John Anthony Dery	Examination	CPA023600
Debra Lynne DeHotman	Examination	CPA023601
Gregory McFerrin Denney	Examination	CPA023602
Rachel T. Diasselliss	Examination	CPA023603
Lori Mayers Dickey	Examination	CPA023604
Caren Elizabeth Dooley	Examination	CPA023605
Molly Holcomb Edwards	Examination	CPA023606
W. Christian Etterlee, II	Examination	CPA023607
Jill Everson	Examination	CPA023608
Scott Alan Faulkner	Examination	CPA023609
Benjamin J. Fitts	Examination	CPA023610
Danielle Flammio	Examination	CPA023611
Youzhong Fu	Examination	CPA023612
Nafisah Munirah Fudaeel	Examination	CPA023613
Jesus J. Galeano	Examination	CPA023614
Georgia L. Golden	Examination	CPA023615
Fay Sien Goon	Examination	CPA023616
Joy S. Gould	Examination	CPA023617
Joseph Arnold Gratwick	Examination	CPA023618
Susan Miller Grubb	Examination	CPA023619
Kathryn Willeford Haile	Examination	CPA023620
J. David Harper, III	Examination	CPA023621
Carolyn Hedgespeth	Examination	CPA023622
Deborah Michelle Heumann	Examination	CPA023623
Rachel Harper Higgins	Examination	CPA023624
Ewing Edward Hunter, Jr.	Examination	CPA023625

GEORGIA STATE BOARD OF ACCOUNTANCY**Board Meeting: September 17, 2003****Minutes Approved by Board on November 5, 2003**

Hiroko Ikari	Examination	CPA023626
Akram Bashir Iswaisi	Examination	CPA023627
Joseph Daniel Ivey	Examination	CPA023628
Bradley Allen Johnson	Examination	CPA023629
Chaundolyn Ayawor Johnson	Examination	CPA023630
Paul Edward Joiner, III	Examination	CPA023631
Tamieka Danielle Jones	Examination	CPA023632
Wesley Atherton Jones	Examination	CPA023633
Robert Andrew Kaufman	Examination	CPA023634
Edward Jumar Kennedy	Examination	CPA023635
Julianne Meluskey Kilgore	Examination	CPA023636
Roy Paul Langford	Examination	CPA023637
Christopher Ray Latimer	Examination	CPA023638
Bradley Neil Leskoven	Examination	CPA023639
Scott Thomas Levy	Examination	CPA023640
Xinxin Liu	Examination	CPA023641
Ronald Arthur Lundstrom	Examination	CPA023642
Laura Elizabeth Madajewski	Examination	CPA023643
Jenifer A. Marshall	Examination	CPA023644
Bethany M. McBride	Examination	CPA023645
Brannon Giddens Medley	Examination	CPA023646
Carol F. Mitchell	Examination	CPA023647
LaLani Lynch Moone	Examination	CPA023648
Kelley Elizabeth Moorhead	Examination	CPA023649
Stephanie Hoge Morela	Examination	CPA023650
Jennyfer Lynn Morley	Examination	CPA023651
Denise M. Morris	Examination	CPA023652
Melissa Kaye Motes	Examination	CPA023653
Edward J. Mulloy	Examination	CPA023654
Xiaohua Ni	Examination	CPA023655
Kelly Paisley	Examination	CPA023656
Laura Elaine Parks	Examination	CPA023657
Robin M. Parks	Examination	CPA023658
James Theodore Paulk	Examination	CPA023659
Carl Ray Peabody	Examination	CPA023660
Scott Thomas Phillips	Examination	CPA023661
Mary Tonya Phongsavanh	Examination	CPA023662
Bradley Creager Pittman	Examination	CPA023663
Melinda Sue Pitts	Examination	CPA023664
Alexander Poleksic	Examination	CPA023665
Daniel James Priest	Examination	CPA023666
Katherine Sasser Proctor	Examination	CPA023667
Wanda Knox Ray	Examination	CPA023668
Howard St. Aubyn Reid	Examination	CPA023669
Dayanna Lynee Robinson	Examination	CPA023670

GEORGIA STATE BOARD OF ACCOUNTANCY**Board Meeting: September 17, 2003****Minutes Approved by Board on November 5, 2003**

Elizabeth Robinson	Examination	CPA023671
Cheryl L. Rogers	Examination	CPA023672
April L. Russell	Examination	CPA023673
Thomas Matthew Seitz	Examination	CPA023674
Manan Mahesh Shah	Examination	CPA023675
Douglas James Sharp	Examination	CPA023676
Will J. Sheffield	Examination	CPA023677
Irena Snider	Examination	CPA023678
Joan F. Southerland	Examination	CPA023679
Valentin Spataru	Examination	CPA023680
Laura J. Stephens	Examination	CPA023681
Thomas Franklin Stephens, IV	Examination	CPA023682
Julie Simon Stevenson	Examination	CPA023683
James M. Swartz	Examination	CPA023684
Elizabeth Gail Adams Taylor	Examination	CPA023685
Lorie Vivian Terry	Examination	CPA023686
Christy King Tinsley	Examination	CPA023687
Christopher Randolph Townsend	Examination	CPA023688
Jon Y. Tsang	Examination	CPA023689
Tricia Ann Tragemann	Examination	CPA023690
Anthony Robert Uhrich	Examination	CPA023691
Thomas Edward Varnell	Examination	CPA023692
Scott L. Vining	Examination	CPA023693
David Gray Walker, Jr.	Examination	CPA023694
G. Michael Walker	Examination	CPA023695
Sandra C. Ward	Examination	CPA023696
John Andrew Waterworth	Examination	CPA023697
Susan Renee Weeks	Examination	CPA023698
Thomas Garrett Westbrook	Examination	CPA023699
Sylvia White	Examination	CPA023700
Cassandra G. Whitehead	Examination	CPA023701
Tracy Bennett Whiten	Examination	CPA023702
Siebert C. Wiid	Examination	CPA023703
Jessica King Williamson	Examination	CPA023704
Julie K. Wills	Examination	CPA023705
Nathan Alan Worthey	Examination	CPA023706
Dawei Yang	Examination	CPA023707
Selena P. Yin	Examination	CPA023708
Julie Ann Young	Examination	CPA023709
David Franklin Ziff	Examination	CPA023710
Jessica Luquis Alderman	Reciprocity	CPA023711
James Christopher Anderson	Reciprocity	CPA023712
Richard Andrew Britton	Reciprocity	CPA023713
Tomas G. Chialastri	Reciprocity	CPA023714
Stephanie Joy Clark	Reciprocity	CPA023715

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

Steven Maxwell Dauby	Reciprocity	CPA023716
John W. Dickson, III	Reciprocity	CPA023717
Frida Lynn Dillenbeck	Reciprocity	CPA023718
Michelle R. Drange	Reciprocity	CPA023719
Robert A. Fenimore	Reciprocity	CPA023720
Eric S. Fratter	Reciprocity	CPA023721
Joanna Rachael Genser	Reciprocity	CPA023722
Chester P. Godrick, Jr.	Reciprocity	CPA023723
Elizabeth Lane Green	Reciprocity	CPA023724
Timothy Alan Grow	Reciprocity	CPA023725
Thomas Jeffrey Hansen	Reciprocity	CPA023726
Andrew Joseph Hargooa	Reciprocity	CPA023727
Chad David Hoekstra	Reciprocity	CPA023728
Aleisa K. Howell	Reciprocity	CPA023729
Donald Keith Joyce	Reciprocity	CPA023730
Timothy J. Koscelnik	Reciprocity	CPA023731
Richard D. Lassen	Reciprocity	CPA023732
Angelita M. Latham	Reciprocity	CPA023733
Farrell J. Malone	Reciprocity	CPA023734
S. Walker McNairy, Jr.	Reciprocity	CPA023735
James King Moore	Reciprocity	CPA023736
David Wayne Paddock	Reciprocity	CPA023737
Steven James Pashley	Reciprocity	CPA023738
John Bradford Pillatsch	Reciprocity	CPA023739
Holli Sherar Powell	Reciprocity	CPA023740
Jerald Eugene Power	Reciprocity	CPA023741
Lynn Agnew Ross	Reciprocity	CPA023742
Denise Smyth	Reciprocity	CPA023743
Susan Ellen Spalding	Reciprocity	CPA023744
David J. Turner, Jr.	Reciprocity	CPA023745
Jill Smith Young	Reciprocity	CPA023746
Jason Wesley Peel	Examination	CPA023747

The following applicants met with the Board to provide additional information regarding their applications and to appeal the Board's disapproval of their applications:

Jill Everson: After considering additional information provided, Mr. Culver made a motion to **approve** her application. Mr. Bennett seconded the motion. The motion carried unanimously.

Amalie Faith Woodall Hyneman: Mr. Davis, Supervisor for Ms. Hyneman, spoke on her behalf and answered questions from the Board. After considering the additional information provided, Mr. Bennett made a motion to reaffirm its previous decision to **disapprove** her application. Ms. Phillips seconded the motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

Timothy D. Young: After considering additional information provided, Ms. Phillips made a motion to reaffirm its previous decision to **disapprove** his application. Mr. Skinner seconded the motion. The motion carried unanimously.

The Board considered the following applications, examination correspondence, and items of information:

Nafisah Munirah Fudaeel: After considering additional information provided, Mr. Skinner made a motion to **approve** her application. Mr. Bennett seconded the motion. The motion carried unanimously.

Susan Sidle Hendon: After considering additional information provided, Mr. Bennett made a motion to reaffirm its previous decision to **disapprove** her application. Mr. Skinner seconded the motion. The motion carried unanimously.

Darren Joel: After considering additional information provided, Ms. Phillips made a motion to reaffirm its previous decision to **disapprove** his application. Mr. Skinner seconded the motion. The motion carried unanimously.

Kathryn C. Gover: After considering information provided, Mr. Skinner made a motion to **disapprove** her application for reinstatement of licensure. Mr. Bennett seconded the motion. The motion carried unanimously.

Tracy D. Keegan: Mr. Skinner made a motion to **approve** the request for an exception in meeting the educational requirements within 120 days of the November 2003 Uniform CPA Examination. Ms. Phillips seconded the motion. The motion carried unanimously.

Vextrick D. Miller: Mr. Culver made a motion to **approve** the request for an extension of time to complete the required hours to take the November 2003 Uniform CPA Examination. Mr. Bennett seconded the motion. The motion carried unanimously.

Mr. Skinner made a motion to approve the following applicants to register late for the November 2003 Uniform CPA Examination. Mr. Bennett seconded the motion. The motion carried unanimously.

Marty D. Avera

Julie Chesebro

Kelly B. Hillis

Heather Runnels Kovalsky

Christopher D. Saxon

Jason Thorne

Johan Tromp

Anthony Valduga

J. William Studdard: Mr. Skinner made a motion that he would need to register as a public accounting firm in order to perform the work as described. Mr. Bennett seconded the motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

The Board heard a report from the Enforcement Committee and Enforcement Section staff. Mr. Skinner made a motion to approve recommendations and the following enforcement actions. Mr. Bennett seconded the motion. The motion carried unanimously.

Charles D. Nuckols: Mr. Skinner made a motion to accept a Voluntary Cease and Desist Order signed by Mr. Nuckols and to close the case. Mr. Bennett seconded the motion. The motion carried unanimously.

Richard L. Stalvey: Mr. Skinner made a motion to change the status of his license from Suspension to Probation in accordance with the provisions of the Consent Order docketed on July 30, 2002. Ms. Phillips seconded the motion. The motion carried unanimously.

The Board referred the following cases to the Attorney General's Office:

22010000100

ACCT030023

ACCT030052

ACCT01121: Refer to Legal Services to pursue a Consent Order within 30 days. The results are to be reported to the Board at its next meeting.

ACCT0120: The Enforcement Section presented the Board with a Voluntary Cease & Desist Order on the licensee. The Cease and Desist Order was invalid because the person is licensed. The Board noted that the licensee has scheduled a Peer Review program to be completed by the next Board meeting.

ACCT030048: Close the case.

ACCT040002: The Board declined to reopen the case.

ACCT040005: Close the case.

ACCT040010: Refer to Legal Services to suspend license pursuant to Provision 19-11-9.3 and direct Legal Services to send notification letter to licensee.

Correspondence and Items of Information:

Shelly J. Bevillard/Scott & Bevillard, LLC: The Board considered a request for an abatement of the \$250 late fee for registering a firm. Ms. Phillips made a motion to **disapprove** the request. Mr. Hall seconded the motion. The motion carried unanimously.

Marshall Fox: The Board considered his request for clarification of its rules regarding an employee. After discussion, the Board noted that the following applies to the employee's situation:

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

1. The employee should complete an application for licensure by Reciprocity for Georgia. The Board could consider the application for licensure without the 150 hours because each application is reviewed on a case-by-case basis.
2. If the CPA title is used in Georgia, the employee should indicate that she is a CPA in the state she is licensed.

Daniel J. Tschopp: The Board considered his request for information concerning the impact of the Sarbanes-Oxley Act on state regulation of small and medium sized non-registered public accounting firms. The Board noted the following:

1. At the present time there are not any rule changes that affect firms that do not handle public clients.
2. The Records Retention Rule change is under consideration.
3. For additional information, refer to the Law and Rules in his professional organizations.

Bennett/Thrasher: After review by the Board, no action was taken on the request for advice regarding disclosure or nondisclosure to clients on the use of a non-US third party processing service for input of client tax return data in preparation of tax returns. Mr. Roland will identify the specific law and rule number of any possible violation for correspondence.

Peer Review Dates: The Board reviewed an email on Peer Review Dates. Mr. Skinner will review further and discuss at the November meeting.

CPA Australia: After further review of a request to add Georgia to the National Association of State Boards of Accountancy (NASBA) website as a jurisdiction that will consider applications for certification or licensure from CPA Australia who have passed the IQEX, it was decided that at this time, Georgia will not be added to the list. The Board noted that to comply with the request would require changes to its rules.

Professional Education Services, LP: Mr. Skinner will review information on the NASBA guidelines relating to continuing professional education (cpe) credits and discuss at a later Board Meeting.

The Board reviewed the following miscellaneous information that required no vote or action by the Board:

NASBA:

- ✓ **Honor Roll of States**

AICPA:

- ✓ **CPApass.com information**
- ✓ **Elijah Watts Sells Award Winners**

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

Rules:

The Board held a public hearing at 12:30 p.m. on September 17, 2003 in regard to adopting the proposed amendments to Chapter 20-3 of the Georgia State Board of Accountancy. No written comments were received and no interested parties attended the hearing. The Public Hearing was adjourned at 12:45 p.m.

The Board meeting was reconvened by Chairman Roland at 12:45 p.m.

Mr. Skinner made a motion to adopt the proposed amendments to Chapter 20-3 of the Georgia State Board of Accountancy Rules. Mr. Bennett seconded the motion. Members Roland, Hall, Culver, Lamb, and Ms. Phillips voted to adopt the rules as posted. (See Attachment #1.)

Propose To Adopt Rules Chapter 20-4:

The Board discussed revisions to its rules and considered modifications to rules chapter 20-4. Mr. Skinner made a motion to propose adoption of these rules and to post and hold a public hearing at its November 5, 2003 meeting to receive comments regarding the proposed rules and to consider adoption of the rules following the public hearing. In its consideration of the proposed rules, the Board stated that the formulation and adoption of these rules do not impose additional regulatory cost on any licensee that cannot be reduced by a less expensive alternative that fully accomplishes the objectives of the statutes that are the basis for the proposed rules. Further, the Board stated that it is not legal or feasible to meet the objectives of these statutes to adopt or implement differing actions for business as listed in O.C.G.A. Section 50-13-4(a)(3)(A)(B)(C) and (D) and that the formulation and adoption of these rules will impact every licensee in the same manner and each licensee is independently licensed, owned, and operated and dominant in the field of Accountancy. Mr. Bennett seconded the motion. The motion carried unanimously.

Other Business:

There being no further business, the meeting was adjourned at 2:15 p.m.

Marie S. Urquhart

Recorded by Board Secretary

Gwyn H. Ridley

Reviewed by Executive Director

Donald R. Roland

Chairman

Mollie L. Fleeman

Mollie L. Fleeman
Division Director

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

Attachment 1.

September 17, 2003

Accountancy Board Minutes

**Chapter 20-3 of the Georgia State Board of Accountancy,
“Examinations, Applications For Certificates, And
Temporary Permits-Certified Public Accountants”**

Table of Contents

- 20-3-.01 Examination. Amended.
- 20-3-.02 Qualification of Applicants. Amended.
- 20-3-.03 ~~Applications. Amended.~~ Applications for Examination.
- 20-3-.04 ~~Examination Procedures. Amended.~~ Number of Sitzings, Passing Grade and Granting of Credit, Release of Grades and Completion of Examinations.
- 20-3-.05 ~~Number of Sitzings, Passing Grade and Granting of Credit, Release of Grades—
and Completion of Examination. Amended.~~ Cheating
- 20-3-.06 Examination Credits from Other States. Amended.
- 20-3-.07 Examination Fee. Amended.
- 20-3-.08 Application for CPA Certificate. Amended.
- 20-3-.09 Reciprocal Certificates. Amended.
- 20-3-.10 Temporary Permits. Amended.

**SYNOPSIS OF PROPOSED REVISIONS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS**

20-3-.01 Examination, Amended.

Rule 20-3-.01 is repealed and a new rule of the same number is proposed for adoption.

Purpose: To clarify examination requirements.

Main Features: To designate the required exam.

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE
PROPOSED AMENDMENTS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS. AMENDED 20-3-.01**

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

20-3-.01 Examination. Amended.

The Uniform CPA Examination shall be the examination provided for in O.C.G.A. Section 43-3-7. ~~The examination shall be administered by the Uniform CPA Examination Services Corporation, a not-for-profit national testing organization sponsored by the National Association of State Boards of Accountancy, hereinafter, referred to as "the Examination Contractor."~~

Authority: O.C.G.A. §§43-3-5, 43-3-6, 43-3-7

**SYNOPSIS OF PROPOSED REVISIONS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS**

20-3-.02 Qualification of Applicants, Amended.

Rule 20-3-.02 is repealed and a new rule of the same number is proposed for adoption.

Purpose: To clarify qualification requirements.

Main Features: Qualification requirements of applicants to sit for the examination.

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE
PROPOSED AMENDMENTS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS. AMENDED 20-3-.02**

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

20-3-.02 Qualification of Applicants. Amended.

(1) In order to be eligible for examination ~~to take the Uniform CPA Examination prior to May, 1998~~, an applicant must have received a baccalaureate degree conferred by a college or university accredited by a national or regional accrediting organization recognized by the Board with a concentration in accounting or, with a non-accounting concentration, supplemented by what the Board determines to be the substantial equivalent to an accounting concentration. Applicants must have completed 30 quarter hours or 20 semester hours in accounting subjects above the elementary level at a four-year accredited college or university which offers a baccalaureate degree.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

~~(2) Beginning with the May 1998 Uniform CPA Examination, any applicant who has not previously sat for the uniform written examination must have attained a baccalaureate degree from a college or university accredited by a national or regional accrediting organization recognized by the Board and must have completed a total of 150 semester hours or 225 quarter hours of college education. These hours must include an undergraduate accounting concentration and related courses in other areas of business administration or the substantial equivalent of the foregoing. An applicant who has completed 45 quarter hours or 30 semester hours in accounting subjects above the elementary level and 35 quarter hours or 24 semester hours in general business subjects at a four year accredited college or university which offers a baccalaureate degree will be deemed to have satisfied the accounting concentration and related business course requirements.~~

(2) ~~(3)~~ For the purpose of equating semester and quarter hours, the following formulas are used:

$$1.5 \times \text{semester hours} = \text{quarter hours}$$

$$2/3 \times \text{quarter hours} = \text{semester hours}$$

O.C.G.A. §§ 43-3-5, 43-3-6, 43-3-7

**SYNOPSIS OF PROPOSED REVISIONS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS**

20-3-.03 Application For Examination.

Rule 20-3-.03 is repealed and a new rule of the same number is proposed for adoption.

Purpose: To clarify examination application procedures.

Main Features: Examination application procedures; ADA accommodation.

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE
PROPOSED AMENDMENTS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS. AMENDED 20-3-.03**

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

20-3-.03 Applications for Examination.

~~(1) Persons desiring to take the examination for qualification as a certified accountant should apply on a form approved by the Board and obtainable from the Examination~~

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

~~Contractor. Different application forms are provided for original examinations and for re-examination.~~

~~(2) Application for permission to sit as a candidate must be received in the office of the Examination Contractor or bear a United States Postal Service Postmark which is a date on or before the deadline date. The deadline date for original application is February 1 for the May examination and August 1 for the November examination. The deadline date for re-examination is March 1 for the May examination and September 1 for the November examination.~~

~~(3) Items which constitute an original application are a completed application form, the designated application fee, a photograph of the applicant, and a college transcript.~~

~~(4) Persons who expect to meet the educational requirement within 120 days following the examination, may be eligible to take such examination; however, until a copy of the final transcript is received in the Examination Contractor's office, no credit for the examination shall be given.~~

~~(5) It is the responsibility of the applicant to make timely delivery of the appropriate form and designated fee. In no instance need applications be accepted by the Board if the instructions and deadlines set forth in paragraphs (1) through (4) have not been met.~~

~~(6) The Board reserves the right to withdraw approval of an application by issuing notice thereof in writing or by telephone or telegraph, not less than twenty-four hours prior to the commencement of the scheduled examination.~~

~~(7) The Board will provide reasonable accommodation to a qualified applicant with a disability in accordance with the Americans With Disabilities Act. The request for an accommodation by an individual with a disability must be made in writing and received in the office of the Examination Contractor by the application deadline along with appropriate documentation, as indicated in the *Request for Disability Accommodation Guidelines*.~~

(1) All applications for examination and re-examination, together with the required fee shall be submitted to the designated agent of the Board by the application deadline on the application materials. It is the responsibility of the applicant to make timely delivery of the appropriate form and designated fee.

(2) The Board through its designated agent will provide reasonable accommodation to a qualified applicant with a disability in accordance with the Americans With Disabilities Act. The request for an accommodation by an individual with a disability must be in writing and received by the designated agent of the Board by the application deadline along with appropriate documentation, as indicated in the Request for Disability Accommodation Guidelines.

O.C.G.A. §§43-1-7, 43-3-5, 43-3-6, 43-3-7

**SYNOPSIS OF PROPOSED REVISIONS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR**

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY PERMITS—CERTIFIED PUBLIC ACCOUNTANTS

20-3-.04 Number of Sitzings, Passing Grade and Granting of Credit, Release of Grades and Completion of Examination.

Rule 20-3-.04 is repealed and a new rule of the same number is proposed for adoption.

Purpose: To clarify examination procedures.

Main Features: Delineation of passing requirements.

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE
PROPOSED AMENDMENTS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS. AMENDED 20-3-.04**

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

20-3-.04 Examination Procedures. Amended.

- ~~(1) Each candidate shall be furnished a numbered identification card upon which he shall sign his name and deliver to the examiner in charge.~~
- ~~(2) Answers to examination questions, identified by the proper question number, must be submitted by the candidate on stationery or forms approved by the Board. The candidate shall identify his answers by noting his identification number on each answer sheet and in no other manner.~~
- ~~(3) All answers must be turned in to the examiner in charge in the time allotted. The time allotted is stated on the examination questions booklet. All papers, stationery and supplies shall remain the property of the Board and must be returned whether used or not.~~
- ~~(4) Reference by a candidate during the examination to books or other matter, or exchange of information with other persons shall be considered misconduct sufficient to bar the candidate from further participation in that particular examination subject and to cause cancellation of all other papers submitted covering other subjects of that scheduled examination and suspension of the right to sit for subsequent examinations.~~

20-3-.04 .05 Number of Sitzings, Passing Grade and Granting of Credit, Release of Grades and Completion of Examination.

- (1) Under the paper-and-pencil examination, a candidate for certification is subject to the following:

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

~~(1)~~ (a) At any sitting, the candidate must sit for all sections for which he has not yet received a passing grade. Failure to sit for all sections for which a passing grade has not been received will result in no credit being given for any section at that sitting.

~~(2)~~ (b) A grade of at least 75 is hereby prescribed as a passing grade for each section.

~~(3)~~ (c) A candidate shall be required to pass all sections of the Examination in order to qualify for a certificate. If at a given sitting of the Examination, a candidate passes two or more, but not all sections, the candidate shall be given credit for those sections passed, and need not sit for reexamination in those sections, provided:

~~(a)~~ 1. The candidate wrote all sections of the Examination at that sitting;

~~(b)~~ 2. The candidate attained a minimum grade of 50 on each section not passed at that sitting;

~~(c)~~ 3. The candidate passes the remaining sections of the Examination within five consecutive examinations given after the one at which the first sections were passed;

~~(d)~~ 4. At each subsequent sitting at which the candidate seeks to pass any additional sections, the candidate writes all sections not yet passed; and

~~(e)~~ 5. In order to receive credit for passing additional sections in any such subsequent sitting, the candidate attains a minimum grade of 50 on sections written but not passed on such sitting.

~~(4)~~ (d) An approved candidate of this State may sit for the examination under the supervision of another state board provided the candidate complies with all applicable rules of this Board.

~~(5)~~ (e) Each applicant will receive in writing the grade earned on each section of the examination.

~~(6)~~ (f) A candidate shall be deemed to have passed the CPA examination when he has been granted credit for all sections.

(2) Effective with the implementation with the computer-based examination, a candidate may take the required test sections individually and in any order. Except as provided in paragraphs (3), (4), and (5) of this rule, credit for any test section(s) passed shall be valid for eighteen months from the actual date the candidate took that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections. The candidate shall also be subject to the following:

(a) Candidates must pass all four test sections of the Uniform CPA Examination within a rolling eighteen-month period, that begins on the date that the first test section is passed.

(b) Candidates cannot retake a failed test section(s) in the same examination window. An examination window refers to a three-month period in which candidates have an opportunity to take the examination (comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered while routine maintenance is performed and the item bank is refreshed). Thus, candidates will be able to test two out of three months within an examination window.

(c) In the event all four test sections of the examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month period will expire and that test section(s) must be retaken.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

(3) Effective with the implementation with the computer-based examination, candidates having unexpired conditional credits on the paper-and-pencil examination will retain conditional credits for the corresponding test sections of the computer-based examination as follows:

Paper-and-Pencil Examination	Computer-Based Examination
Auditing	Auditing and Attestation
Financial Accounting and Reporting (FARE)	Financial Accounting and Reporting
Accounting and Reporting (ARE)	Regulation
Business Law and Professional Responsibilities (LPR)	Business Environment and Concepts

Such candidates will be allowed until October 31, 2005, or eighteen months from the first administration of the computer-based examination, whichever is longer, to complete any of the remaining test sections of the examination before the credits earned under the paper-and-pencil examination expire and the candidate loses credit.

(4) A first-time applicant who passes any section of the computer-based examination during the six months immediately following the first administration of the computer-based examination in Georgia shall retain credit for that section for a 24-month period beginning with the date the section of the exam was passed. At the end of the 24-month period, credit for that section expires. The section may be re-taken pursuant to paragraph (2) of this rule.

(5) The Board may extend the term of conditional credit validity in cases of substantial hardship as determined by the Board in its discretion.

(6) A candidate shall be deemed to have passed the examination once the candidate holds, at the same time, valid credit for passing each of the four test sections of the examination. For purposes of this section, credit for passing a test section of the computer-based examination is valid from the actual date of the testing event for that test section, regardless of the date the candidate actually received notice of the passing grade.

O.C.G.A. §§43-3-5 and 43-3-7

**SYNOPSIS OF PROPOSED REVISIONS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS**

20-3-.05 Cheating

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

Rule 20-3-.05 is repealed and a new rule of the same number is proposed for adoption.

Purpose: To clarify consequences of cheating.

Main Features: Consequences of cheating and a definition of such.

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE
PROPOSED AMENDMENTS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS. AMENDED 20-3-.05**

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

20-3-.05 Cheating.

(1) Cheating by a candidate in applying for, taking or subsequent to the examination will be deemed to invalidate any grade otherwise earned by a candidate on any test section of the examination and may warrant summary expulsion from the test site and disqualification from taking the examination for a specified period of time.

(2) For purposes of this rule, the following actions or attempted activities, among others, may be considered cheating:

(a) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;

(b) Communication between candidates while the examination is in progress both inside or outside the test site or copying another candidate's answers;

(c) Communication with others inside or outside the test site while the examination is in progress;

(d) Substitution of another person to sit in the test site in place of the actual candidate;

(e) Violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so; or

(f) Retaking or attempting to retake a test section by a individual holding a valid certificate or by a candidate who have unexpired credit for having already passed the same test section, unless the individual or candidate has been expressly directed to retake the test section pursuant to a Board order or expressly authorized by the Board to retake the test section to participate in a "secret shopper" program.

(3) In any case where it appears that cheating has occurred or is occurring, the candidate may be summarily expelled from the examination or moved to a position in the test site away from other examinees where the candidate may be watched more closely. Evidence of cheating is grounds for denial of a license.

O.C.G.A. §§43-1-19, 43-3-5, 43-3-7, 43-3-28

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

**SYNOPSIS OF PROPOSED REVISIONS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS**

20-3-.06 Examination Credits From Other States. Amended.

Rule 20-3-.06 is repealed and a new rule of the same number is proposed for adoption.

Purpose: To correct an incorrect rule number.

Main Features: When the Board will accept credit from other states.

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE
PROPOSED AMENDMENTS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS. AMENDED 20-3-.06**

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

20-3-.06 Examination Credits from Other States. Amended.

The Board will accept credit on the Uniform Certified Public Accountant examination earned as a candidate of another state provided the candidate meets the legal requirements of this State for admission to the examination and that the credits which were earned in such state would have been earned had the rules of Section 20-3-.04 ~~.05~~ above been in effect.

O.C.G.A. §§43-3-5 and 43-3-11

**SYNOPSIS OF PROPOSED REVISIONS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS**

20-3-.08 Application for CPA Certificate. Amended.

Rule 20-3-.08 is repealed and a new rule of the same number is proposed for adoption.

Purpose: Requirements for applying for a CPA certificate.

Main Features: Application requirements for the CPA certificate.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE
PROPOSED AMENDMENTS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS. AMENDED 20-3-.08**

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

20-3-.08 Application for CPA Certificate. Amended.

(1) Upon passing all parts of the examination prescribed in Rule 20-3-.04 ~~.05~~, a candidate believing himself to be otherwise qualified may apply for a certificate as a certified public accountant. ~~All applications for certification must be accompanied by an application fee of \$20.00.~~ The application form is obtainable from the Office of the Board. Said candidate shall demonstrate to the satisfaction of the Board that said candidate has:

(a) Attained the age of 18;

(b) Good moral character (for the purposes of this rule, "good moral character" means fiscal integrity and a lack of any history of acts involving dishonesty or moral turpitude);

(c) Presented to the Board evidence that the candidate has received a baccalaureate degree or completed the requirements therefor, conferred by a college or university accredited by a national or regional accrediting organization recognized by the Board, with a concentration in accounting or what the board determines to be the substantial equivalent of an accounting concentration, or with a nonaccounting concentration supplemented by what the Board determines to be the substantial equivalent of an accounting concentration, including related courses in other areas of business administration; and after January 1, 1998, any person who has not previously sat for the uniform written examination for the certificate of certified public accountant must have completed a total of 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree awarded by a college or university accredited by either a national or regional accrediting organization recognized by the board. The total educational program shall include an undergraduate accounting concentration as defined by the board or what the Board determines to be the substantial equivalent of an undergraduate accounting concentration;

(d) Two years' continuous experience in public accountancy immediately preceding the date of application for the certificate or within a reasonable time prior to the date of such application as provided herein by rule, or evidence satisfactory to the Board of five years' continuous employment in the accounting field in industry, business, government, or college teaching; any combination of the above; or any combination of the above and practice in public accountancy immediately preceding the date of application for the certificate or what the Board determines to be the equivalent thereof; and

(e) submitted the application fee as established by the Board in its fee schedule.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

(2) The qualifying experience of a candidate for certification must be meaningful with respect to qualifying the candidate for the practice of public accounting. The experience will be evaluated by the Board according to the following criteria:

(a) Qualifying experience in public accounting shall mean employment as a staff accountant by a practicing certified public accountant or registered public accountant holding a current permit to practice or a firm of such duly licensed accountants who are certified, registered or licensed to practice public accounting in this State or by the duly constituted laws of any other sovereign state or country. Experience as a registered public accountant shall at all times qualify as experience in public accounting for the requirements as a certified public accountant. The qualifying experience in subsection (2)(a) must be at least two (2) years in duration and must include a minimum of 4,000 hours. Such experience shall be supervised by a person who holds a live permit as a certified public accountant or registered public accountant.

(b) Qualifying experience in lieu of such years of experience in public accounting shall mean employment in the accounting field in industry, business, government or college teaching, any combination of the above and experience in public accounting. Self-employment experience shall not be considered qualifying experience. The qualifying experience in subsection (2)(b) must be at least five (5) years in duration and must include a minimum of 10,000 hours. Such experience in industry, business, government or college teaching must be properly supervised, have sufficient quality and depth, and meet one of the following criteria for the duration of that qualifying experience.

1. For qualifying experience in industry or business the candidate must (a) have been employed by a person or entity in the performance of duties primarily involving the use of financial accounting and auditing skills, which follow GAAP; and (b) have been supervised by a person who holds a current permit or registration to practice public accounting as a certified public accountant or registered public accountant licensed by this State or by the duly constituted laws of any other sovereign state or by the equivalent licensed by another country and who is employed in the entity for which the candidate seeks qualifying experience. In addition, the candidate may have performed duties involving 1) the installation of internal control systems, or 2) compliance with accounting aspects of tax or regulatory laws.

2. For qualifying experience in government, the candidate must have been employed by a federal, state, or local government agency which is appropriated public funds and whose employees are considered public employees and which is recognized by the Board as having the responsibility and organizational structure for performing auditing and accounting functions.

3. For qualifying teaching experience, the candidate must have taught courses primarily in the accounting discipline for academic credit at an accredited four year college or university in at least two different areas of accounting above the introductory or elementary level.

4. Such other criteria as the Board may consider to be substantially equivalent to the foregoing.

(c) Supervision shall mean "the act of directing and inspecting the performance of."

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

(3) The qualifying experience must be continuous experience obtained within a reasonable time prior to the date of application for the certificate. The date of application shall be the date the application is received in the Board office.

(a) Continuous experience shall be uninterrupted experience during the time period in which the required experience was earned, provided, however, that a break in continuity of employment for a reasonable duration in any of the following circumstances may be treated as an acceptable break:

1. involuntary termination by an employer;
2. illness;
3. full-time school attendance at a four year college or university which offers a baccalaureate degree;
4. maternity leave;
5. military leave;
6. relocation; or
7. a break for any other reason for not more than one year.

Any periods of time deemed to be acceptable breaks shall not be counted as part of the two or five years of qualifying experience.

(b) If an application is dated, and filed not more than one year subsequent to completion of qualifying experience, the experience shall be presumed by the Board to have been obtained within a reasonable time prior to the date of such application.

(c) Any other circumstances shall be reviewed by the Board on a case by case basis in its sole discretion.

O.C.G.A. §§43-1-7, 43-3-5, 43-3-6, and 43-3-7

**SYNOPSIS OF PROPOSED REVISIONS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS**

20-3-.09 Reciprocal Certificates .Amended.

Rule 20-3-.09 is repealed and a new rule of the same number is proposed for adoption.

Purpose: Requirements for applying for a reciprocal CPA certificate.

Main Features: Application requirements for a reciprocal CPA certificate.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE
PROPOSED AMENDMENTS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS. AMENDED 20-3-.09**

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

20-3-.09 Reciprocal Certificates. Amended.

A person desiring a reciprocal certificate as a certified public accountant in this State on the basis of a certificate and current permit to practice public accounting in another state must apply upon a form for the purpose provided by the Board and obtainable from its offices. The application must be accompanied by a fee of ~~\$120.00, which includes a \$20.00 application fee and \$100.00 registration fee.~~ as established by the Board in its fee schedule

O.C.G.A. §§ 43-3-5 and 43-3-11

**SYNOPSIS OF PROPOSED REVISIONS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS**

20-3-.10 Temporary Permits .Amended.

Rule 20-3-.10 is repealed and a new rule of the same number is proposed for adoption.

Purpose: Requirements for applying for a temporary permit.

Main Features: Application requirements for a temporary permit. .

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE
PROPOSED AMENDMENTS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS. AMENDED 20-3-.10**

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

20-3-.10 Temporary Permits. Amended.

(1) Applications for temporary permits to practice shall be made on a form provided by the Board and obtainable from its offices. The application must be accompanied by a fee of ~~\$60.00~~ as established by the Board in its fee schedule.

(2) Each application shall be accompanied by a statement of the applicant, or, if it is a partnership or corporation, by a statement of a partner or shareholder of the applicant:

(a) showing that the applicant is duly licensed to practice as a certified public accountant or a firm of certified public accountants in another state;

(b) identifying the specific professional engagement to be performed in this State pursuant to the temporary permit; and

(c) stating the name and office address of each person who will be engaged in the performance of the engagement in this State.

(3) Each temporary permit shall be valid for no longer than 90 days and may be renewed upon filing proper application and payment of a renewal fee of ~~\$60.00.~~ as established by the Board in its fee schedule.

O.C.G.A. §§43-1-7, 43-3-5, and 43-3-24

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Donald Roland, the presiding officer

identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On September 17, 2003 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 17, 2003

Minutes Approved by Board on November 5, 2003

4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Donald R. Roland
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 17th day of September, 2003

Sherry A. Harrison

Notary Public